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UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

U.S. BANKRUPTCY COURT  
DULUTH, MN  
Dennis E. Hecker,

Debtor.

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U.S. BANKRUPTCY COURT  
MINNEAPOLIS, MN

Case No. BKY 09-50779  
Chapter 7 Case

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**DEBTOR'S STATEMENT OF ISSUES AND DESIGNATION OF ITEMS FOR THE  
RECORD ON APPEAL**

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Pursuant to Federal Rule of Bankruptcy Procedure 8006, Dennis E. Hecker (the "Debtor") submits the following statement of the issues to be presented in connection with his appeal from a final order dated and entered on September 25, 2009 by the Honorable Robert J. Kressel, United States Bankruptcy Judge for the District of Minnesota and designates the following items of the official record to be included in the record on appeal:

**STATEMENT OF THE ISSUES**

1. Did the Bankruptcy Court err in denying Debtor's homestead exemption for the property located at 11700 Cross Avenue, Crosslake, Minnesota (the "Cross Lake Property") pursuant to Minn. Stat. §§ 510.01 and 510.02?
2. Did the Bankruptcy Court err in failing to hold that Debtor could apply the "reverse pierce" doctrine and claim the Cross Lake Property as exempt despite being owned by a limited liability entity in which substantially all of the equity interests were owned by Debtor?

**DESIGNATION OF PAPERS FOR THE DESIGNATED RECORD**

<u>Filing Date</u>	<u>Docket Entry</u>	<u>Title of Document</u>
August 13, 2009	116	Notice of Hearing and Motion Objecting to Debtor's Claimed Homestead Exemption, and exhibits attached thereto
August 28, 2009	145	Debtor's Verified Response to Chrysler Financial's Motion Objecting to Debtor's Claimed Homestead Exemption, and exhibits attached thereto

September 2, 2009	_____	Transcript of Hearing on Chrysler Financial's Motion Objecting to Debtor's Claimed Homestead Exemption
September 25, 2009	207	Memorandum Opinion and Order Disallowing Homestead Exemption
October 5, 2009	226	Notice of Appeal

Dated: October 15, 2009

FREDRIKSON & BYRON, P.A.

/s/ Cynthia A. Moyer

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UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

In re:

Dennis E. Hecker,

Debtor.

Case No. BKY 09-50779

Chapter 7 Case

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**CERTIFICATE OF SERVICE**

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Kendall L. Bader, under penalty of perjury, states that on October 15, 2009, he caused to be served the following:

1. Debtor's Statement of Issues and Designation of Items for the Record on Appeal;  
and
2. Certificate of Service

by sending true and correct copies to the parties on the attached service list.

Dated: October 15, 2009

/s/ Kendall L. Bader

Kendall L. Bader

Dennis E. Hecker  
Service List  
Bky No. 09-50779

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